

- (3) No appeal shall lie to the appellate authority in cases where the Final Assessment Order passed by the Assessing Officer was with the consent of the parties.
- (4) No appeal shall be entertained unless an amount equal to half ($\frac{1}{2}$) of the final assessed amount is deposited in cash or by way of bank draft with the Licensee or on line payment through licensee's web portal or any digital mode of payment authorised by the licensee and documentary evidence of such deposit has been enclosed along with the appeal.
- (5) The Appeal shall be signed and verified in the manner specified in the Schedule-A of this Regulation.

4. Fee for Appeal

- (1) The appeal shall be accompanied by the following fee:

Sl. No.	Amount Assessed	Fee
1)	Upto Rs.1,00,000/-	3% of the assessed amount subject to minimum or Rs.500/-
2)	Above Rs.1,00,000/-	1% of the assessed amount subject to minimum of Rs.3,000/-

- (2) The fee shall be paid in such form as the Appellate Authority may specify.

5. Disposal of Appeal

- (1) The Appellate Authority shall dispose of the appeal after hearing the parties within sixty (60) days from the date of filing of the appeal and shall send copy of the order to the Appellant and the Assessing Officer.
- (2) The order of the Appellate Authority shall be final.

6. Default in making Payment

- (1) When a person defaults in making payment of assessed amount, such person, in addition to the assessed amount shall be liable to pay, on expiry of thirty (30) days from the date of order of assessment an amount of interest at the rate of sixteen percent (16%) per annum compounded every six (6) months.

7. Reporting

- (1) The Licensee shall be required to furnish information to the Commission within One (1) month of the end of the quarter showing the status of the disposal of the appeal cases by the Appellate Authority as shown in Schedule-B giving quarterly details of -
 - a) The number of appeals pending at the beginning of the quarter, the new appeals filed during the quarter, the number appeals disposed of during the quarter and the number of appeals pending at the end of the quarter.
 - b) The number of appeals pending at the end of the quarter should be categorized age-wise showing the appeals pending for less than six (6) months, pending for six (6) months and over but less than One (1) year and those pending for and over One (1) year.